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January 30, 2015

Hon. Nancy Hershey Lord
United States Bankruptcy Court
271 Cadman Plaza East
Brooklyn, New York 11201

**Re: Abelardo Longas
Elena Zuluagas
Case No. 14-46397**

Dear Judge Lord:

My firm filed a Chapter 13 case for the above-captioned debtors on December 23, 2014. Thereafter, due to a medical emergency experienced by one of the debtors, we moved for an extension of time to file the debtors' schedules and plan. That motion is returnable before the Court on February 3rd.

When the petition was filed, both debtors were employed by a restaurant owned by Maelo Corp. and known as "Chips & Salsa." On or about December 31st, the restaurant ceased operating. The debtors owned an interest in Maelo Corp.

In addition to the loss in income the debtors experienced post-petition, a number of priority tax claims have been filed against the estate. Although the debtors' accountant informed me that the tax claims are disputed and inaccurate, we do not yet possess sufficient information to determine the accurate amount due to the taxing authorities and file an objection to those claims.

Mr. Longas informed me that he has obtained a new job that begins next Monday. I do not possess any documentation or specific information regarding his new level of income.

I write to supplement the information contained in the Motion and to inform the Court

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that the plan previously executed by the debtors is no longer accurate and, for that reason, has not been filed. The debtors must completely recalculate their income and determine whether, in fact, they can fund a feasible plan under their present circumstances.

Thank you.

Very truly yours,

/s/ Norma E. Ortiz

Norma E. Ortiz